

SENATE BILL No. 399

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-37.

Synopsis: Waiver of property tax penalty. Allows a county treasurer to waive the penalty added to a delinquent November installment of property taxes if the taxpayer: (1) requests a waiver from the county treasurer; (2) has not previously failed to pay an installment of property taxes attributable to property located in the county on or before the due date; (3) did not receive notification that the tax was due within the two months preceding the date on which the installment of property taxes was due; and (4) pays in full the property tax installment considered delinquent. Allows a refund of penalties paid with delinquent November property taxes if the county treasurer determines that the taxpayer would have qualified for a waiver of the penalty.

Effective: July 1, 2003.

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January 16, 2003, read first time and referred to Committee on Governmental Affairs and Interstate Cooperation.



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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

SENATE BILL No. 399

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-37-10, AS AMENDED BY P.L.90-2002,
2 SECTION 262, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2003]: Sec. 10. (a) If an installment of property
4 taxes is not completely paid on or before the due date, a penalty equal
5 to ten percent (10%) of the amount of delinquent taxes shall be added
6 to the unpaid portion in the year of the initial delinquency **unless the**
7 **penalty is waived by the county treasurer under section 10.5 of this**
8 **chapter**. On the day immediately following the due dates in May and
9 November of each year following the year of the initial delinquency, an
10 additional penalty equal to ten percent (10%) of any taxes remaining
11 unpaid shall be added. These penalties are imposed only on the
12 principal amount of the delinquent taxes. However, if the department
13 of local government finance determines that an emergency has
14 occurred which precludes the mailing of the tax statement in any
15 county at the time set forth in IC 6-1.1-22-8, the department shall
16 establish by order a new date on which the installment of taxes in that
17 county is due and no installment is delinquent if paid by the date so



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1 established.

2 (b) If any due date falls on a Saturday, a Sunday, a national legal
3 holiday recognized by the federal government, or a statewide holiday,
4 the act that must be performed by that date is timely if performed by
5 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
6 those holidays.

7 (c) A payment to the county treasurer is considered to have been
8 paid by the due date if the payment is:

9 (1) received on or before the due date to the county treasurer or a
10 collecting agent appointed by the county treasurer;

11 (2) deposited in the United States mail:

12 (A) properly addressed to the principal office of the county
13 treasurer;

14 (B) with sufficient postage; and

15 (C) certified or postmarked by the United States Postal Service
16 as mailed on or before the due date; or

17 (3) deposited with a nationally recognized express parcel carrier
18 and is:

19 (A) properly addressed to the principal office of the county
20 treasurer; and

21 (B) verified by the express parcel carrier as:

22 (i) paid in full for final delivery; and

23 (ii) received on or before the due date.

24 For purposes of this subsection, "postmarked" does not mean the date
25 printed by a postage meter that affixes postage to the envelope or
26 package containing a payment.

27 SECTION 2. IC 6-1.1-37-10.5 IS ADDED TO THE INDIANA
28 CODE AS A NEW SECTION TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2003]: **Sec. 10.5. (a) With respect to a**
30 **November installment of property taxes that is delinquent, a**
31 **county treasurer shall waive the penalty imposed under section 10**
32 **of this chapter if the taxpayer:**

33 (1) requests a waiver of the penalty from the county
34 treasurer;

35 (2) has not previously failed to pay an installment of property
36 taxes attributable to property located in the county on or
37 before the due date;

38 (3) did not receive a notification that the tax was due within
39 the two (2) months preceding the date on which the November
40 installment of property taxes was due; and

41 (4) pays in full the principal of the November installment of
42 property taxes considered delinquent under section 10 of this

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chapter before December 10.

(b) If a taxpayer pays in full:

(1) a November installment of property taxes considered delinquent under section 10 of this chapter; and

(2) the penalty imposed under section 10 of this chapter with respect to the delinquent installment;

before December 10, the taxpayer may request a refund of the penalty amount from the county treasurer. The county treasurer shall allow the refund if the county treasurer determines that the taxpayer would have qualified for a waiver of the penalty under subsection (a).

SECTION 3. [EFFECTIVE JULY 1, 2003] IC 6-1.1-37-10.5, as added by this act, applies to property taxes first due and payable after June 30, 2003.

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